

CHURCH TEMPORALITIES (IRELAND).

ACCOUNTS, 1921-1922.

ACCOUNTS of the IRISH LAND COMMISSION, in respect of CHURCH TEMPORALITIES in IRELAND, from 1 April 1921, and from 26 July 1869 (the Date of the Irish Church Act) to 31 March 1922; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

(Presented pursuant to Act 32 & 33 Vict. c. 42, s. 37.)

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1923.

11.

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ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION,
Irish Church Act, 1869," "The Irish Church Act, 1869, Amendment
for the Year ended 31 March 1922 and for the

Dr.

Total Receipts from 26 July 1869 to 31 March 1922.			RECEIPTS.†	Receipts, 1 April 1921 to 31 March 1922.
£	s.	d.		£ s. d.
19,776	4	3	To balances, viz. :—	
			On 26 July 1869 [36]	—
—			On 1 April 1921	46,107 3 2
			I.—PERMANENT CHURCH REVENUE.	
7,899,908	6	2	To Rents, &c. :—	
2,595,291	17	8	Tithe Rentcharge [11, 12 and 6 (1872)]	38,967 4 11
674,054	9	3	Lands, &c. [11 and 12] :—Perpetuity Rents	14,693 17 8
7,091	12	5	„ Renewable Leaseholds (including Fines) and other Tenures	330 0 10
596,699	15	9	„ Mineral Rents and Royalties	—
306,639	12	11	To Interest :—On Mortgages—Landed Property, &c. [11 and 12]	4,396 17 4
			„ On Mortgages—Converted Lease- holds [13 (1872)]	1,875 17 6
			II.—TERMINABLE CHURCH REVENUE.	
6,888,035	11	6	To Loan Account—Tithe Annuities (Fixed Annual Instalments) [32]	14,763 5 0
1,973,837	4	6	To Mortgage Account—Land Annuities (Fixed Half-yearly Instalments) [52]	14,722 16 10
12,012	5	2	To Glebe House Advances—late Board of First Fruits (Acts 3 & 4 Will. IV. c. 37, s. 58, and 1 & 2 Vict. c. 109, s. 48)—Instalments [11]	—
6,447	5	2	To Glebe House Mortgages—(Acts 23 & 24 Vict. c. 150, s. 30, and 14 & 15 Vict. c. 73, s. 20)— Instalments [11]	—
5,523	16	2	To ditto Interest	—
20,985,318	0	11	Carried forward	135,857 3 3

† References in square brackets [] are to Sections of Principal Act, and Acts of 1872 and 1881.

in respect of CHURCH TEMPORALITIES in *Ireland*, under the Provisions of "The Act, 1872," and "The Irish Church Act Amendment Act, 1881," &c.,
Period from 26 July 1869 to 31 March 1922.

Or.

Total Payments from 26 July 1869 to 31 March 1922.			EXPENDITURE.†	Payments, 1 April 1921 to 31 March 1922.		
£	s.	d.		£	s.	d.
624,401	8	4	By Compensations, Annuities, Gratuities, &c. :—			
113,090	0	6	For Life Annuities to Archbishops, Bishops, and Incumbents [14]	—		
35,400	0	0	For Life Annuities to Permanent Curates [16]	115	0	0
14,557	3	4	For Gratuities to Curates not entitled to com- pensation as Permanent Curates [15]	—		
97,949	3	3	For Life Annuities to Diocesan and District Schoolmasters [18]	—		
4,625	10	0	For Life Annuities to Clerics, Sextons, and others holding freehold offices [16]	136	6	0
39,967	19	8	For Gratuities to certain Persons not entitled to compensation [17]	—		
3,280	13	4	For Life Annuities to Vicars-General and other Officers for loss of fees, &c. [45]	—		
2,112	17	6	For Compensation to Deputy Registrars and others, for loss of office [45]	—		
			For Compensation to Vicars-General, &c., for loss of fees [45]	—		
5,217,487	3	7	By Commutation of Annuities, &c. :—			
621,040	4	1	Of Archbishops, Bishops, and Incumbents [23] :			
1,546,671	16	5	Commutation Money	—		
185,201	17	7	Bonus (12 per cent. added)	—		
15,714	19	6	Of Permanent Curates [23] :—			
372,803	17	4	Commutation Money	—		
73,353	5	4	Bonus (12 per cent. added)	—		
56,173	12	9	Of Diocesan Schoolmasters [3 (1872)]	—		
258,263	5	10	Of Clerics, Sextons, and others [16]	—		
			Of Vicars' General and other Officers [4 (1872)]	—		
			Of Annuitants under 44th section [4 (1872)]	—		
			By Interest of Commutation Money (paid to the Representative Church Body) [53]	—		
64,919	2	8	By Regium Donum :—			
556,274	15	4	Life Annuities [39]	—		
65,766	10	2	Commutation of Annuities :—			
90,088	4	11	Commutation Money [39]	—		
			Bonus (12 per cent. added) [28]	—		
778,387	17	10	Compensation to Widows' and Orphans' Funds, and General Assembly's College, Belfast, &c., on Discontinuance of the Regium Donum [40]	—		
500,000	0	0	By Compensation to Lay Patrons [18]	—		
			By Private Endowments (paid over to the Represen- tative Church Body) [29]	—		
11,838,731	9	5	Carried forward	251	6	0

† References in square brackets [] are to Sections of Principal Act, and Acts of 1872 and 1881.

* (16)11 Ws 21900—1221 625 1/23 (Item 15)

ACCOUNT of the Receipts and Expenditure of the Irish Land Commission, in respect of
from 26 July 1869 to
31 March 1922.

Total Receipts from 26 July 1869 to 31 March 1922.	RECEIPTS.†	Receipts, 1 April 1921 to 31 March 1922.
20,985,318 0 11	Brought forward - - -	£ s. d. 135,857 3 3
III.—SALES AND REDEMPTIONS.		
2,145,569 13 5	To Permanent Church Revenue sold :— Tithe Rentcharge [32 and 7 (1872)] - -	39,691 8 9
168,034 12 0	<i>Ditto, received in Stock*</i> - - -	—
1,504,155 9 6	Lands, &c., Perpetuity Rents [34, 52, and 54]	9,726 1 10
66,041 12 9	<i>Ditto, received in Stock*</i> - - -	—
1,231,668 13 11	Renewable Leaseholds and other Tenures -	1,717 10 5
23,874 0 0	<i>Ditto, received in Stock*</i> - - -	—
3,393 19 6	Rights to Mines and Quarries - - -	—
5 5 0	<i>Ditto, received in Stock*</i> - - -	—
234,049 19 11	Mortgage Moneys, Landed Property, &c. [52]	957 0 0
198,317 13 1	<i>Ditto, Converted Leaseholds (Act 3 & 4 Will. IV. c. 37, s. 155) [31]</i> - -	945 12 11
1,262,981 8 8	To Terminable Church Revenue Redeemed :— Tithe Annuities (Fixed Annual Instalments) [32] - - -	1,806 15 11
160,506 4 4	<i>Ditto, received in Stock*</i> - - -	—
402,440 1 4	Land Annuities (Fixed Half-yearly Instal- ments) [52] - - -	18,455 14 6
619,104 19 2	To Ecclesiastical Residences and Lands sold [27, 28, and 52] :—	
225 0 0	<i>Ditto, received in Stock*</i> - - -	—
75,643 2 8	<i>Ditto, See Houses and Lands -</i> - -	—
137,432 14 0	To Conversion of Renewable Leaseholds into Per- petuities (Act 3 & 4 Will. IV. c. 37, ss. 145 and 155) [31 and 12 (1872)] - - -	—
29,218,762 10 2	Carried forward - - -	209,157 7 7

NOTE.—Sales and Redemption.—* Nominal Value of Guaranteed Land Stock received in lieu of cash under section 17 of the Purchase of Land (Ireland) Act, 1891, and written off *per contra*.

† References in square brackets [] are to sections of Principal Act, and Acts of 1872 and 1881.

Church Temporalities in Ireland, for the Year ended 31 March 1922 and for the Period 31 March 1922—continued.

Cr.

Total Payments from 26 July 1869 to 31 March 1922.			EXPENDITURE†	Payments, 1 April 1921 to 31 March 1922.		
£	s.	d.		£	s.	d.
11,338,731	9	5	Brought forward	251	6	0
23,715	5	3	By Compensation to the Chancellor and Prebendaries of Christ Church, Dublin, &c. [48]	—		
50,000	0	0	By National Monuments—Maintenance [25]	—		
100,004	13	4	By Leases of Tithe Rentcharge—Purchase of [33 and 8 (1872)]	—		
106,730	2	2	By Charges and Incumbrances affecting Property [11 and 12]	1	1	2
18,548	4	1	By Payments to Persons appointed to Ecclesiastical Offices between 26 July 1869 and 1 January 1871 [66]	—		
372,331	0	6	By College of Maynooth [40]	—		
9,732	1	9	By Expenses attendant on Sales of Property [34]	—		
108,321	13	4	By Proportion of Income paid over to the Clergy [55]	—		
415	1	0	By Allowances to Tenants (Improvements, Repairs, &c.) [11 and 12]	—		
1,893	19	11	By Tithe Rentcharges paid [11 and 12]	—		
2,430	14	9	By Quit and Crown Rents paid [11 and 12]	—		
			By Rent, Abatements, &c. :—			
			From Tithe Rentcharge [11 and 12] :—			
413,727	19	6	Poor Rate allowed	18	19	9
			From Lands :—			
78,631	10	11	Poor Rate, Remissions, &c.	—		
6,375	3	0	By Rates, Taxes, &c. [11 and 12]	—		
4,523	2	4	By Refund to the Clergy of Poor Rate in respect of Tithe Rent-charge, &c.	—		
239,323	10	10	By Building Charges [24, 50, 66, and 5 (1872)]	—		
92,430	19	6	By Expenditure under 48th Section of "The Irish Church Act, 1869."—For Building and enlarging Churches	—		
			By Expenditure under 49th Section of "The Irish Church Act, 1869" :—			
70,318	4	6	For Repair of Churches	—		
64,989	4	5	For Church Requisites, Salaries of Clerks, Sextons, &c.	—		
47,910	10	7	By Stipends and other Payments for which the Ecclesiastical Commissioners were liable [11]	—		
1,010	3	6	By Superannuation Allowances (granted before 27 July 1869) [11]	—		
4,052	17	7	By Refund to Purchasers of Tithe Rentcharge in respect of Poor Rate [7 (1872)]	—		
313,633	1	8	By Salaries and Expenses of the Irish Church Temporalities Commission (to the date of transfer to the Irish Land Commission) [5 and 6]	—		
18,908	18	2	By Audit of Accounts (Cost of Audit) [37]	225	0	0
13,483,679	12	0	Carried forward	496	6	11

† References in square brackets [] are to sections of Principal Act, and Acts of 1872 and 1881.

ACCOUNT of the Receipts and Expenditure of the Irish Land Commission, in respect of
from 26 July 1869 to

Dr.

Total Receipts from 26 July 1869 to 31 March 1922.	R E C E I P T S.†	Receipts, 1 April 1921 to 31 March 1922.
£ s. d.		£ s. d.
29,218,762 10 2	- - - Brought forward - - -	209,157 7 7
	IV.—MISCELLANEOUS.	
30,546 13 1	To Dividends and Interest [11 and 12] :— On Government Stocks - - -	- - -
29,571 10 0	On Bank of Ireland Stock - - -	- - -
467,337 13 6	On Guaranteed Land Stock, on Guaranteed 2½ and 3 per cent. Stocks, and on War Loan Stock, &c. - - -	76,710 2 4
124,475 3 11	On other Moneys - - -	1,280 9 7
3,618 19 8	On Guarantee Deposits - - -	136 11 4
8,063 5 0	To Proportionate Amount of Charges (Drainage and Improvement Loans; Rents, Rates, Taxes, &c.) repaid by the Clergy - - -	- - -
671 0 0	To Deposit Account Perpetuity Sales, &c. (Act 3 & 4 Will. IV. c. 37, s. 144) [11] - - -	- - -
10,618 8 4	To Primate Boulter's and other Trust Funds [29]	- - -
40 9 1	To Chapels of Ease—Repair Fund [70] - -	- - -
13,500 0 0	To Charge on the See of Armagh (Act 3 & 4 Will. IV. c. 37, s. 54) [11] - - -	- - -
21,359 2 7	To Charge on the See of Derry (Act 3 & 4 Will. IV. c. 37, s. 54) [11] - - -	- - -
11,728 5 4	To Private Subscriptions (for Building, Enlarging, and Repair of Churches) [11] - - -	- - -
47,515 7 4	To Ecclesiastical Tax (Act 3 & 4 Will. IV. c. 37) [11] - - -	- - -
29,987,808 8 0	- - - Carried forward - - -	287,284 10 10

† References in square brackets [] are to sections of Principal Act, and Acts of 1872 and 1881.

Church Temporalities in Ireland, for the Year ended 31 March 1922 and for the Period 31 March 1922—continued.

Or.

Total Payments from 26 July 1869 to 31 March 1922.		EXPENDITURE†	Payments, 1 April 1921 to 31 March 1922.
£	s. d.		£ s. d.
13,488,679	12 0	Brought forward	496 6 11
502,466	2 11	By the Irish Land Commission, &c.—Vote Accounts.—For transfer of the estimated cost of the administration and management of the Church Property [4 (1881)]	10,456 6 10
55,409	19 0	By Compensation and Superannuation Allowances of the Commissioners and Officers of the Ecclesiastical Commission (including allowances referred to in Act 44 & 45 Vict. c. 71, s. 3) [44]	—
24,567	6 1	By Superannuation Allowances.—(Irish Church Temporalities Commission) Act, 54 & 55 Vict. c. 48, s. 28	3,783 5 4
637	10 8	By ditto. Irish Land Act, 1903, s. 86 (5)	—
16,686	9 6	By Charges on Loans.—Stamp Duty on Debentures [59 to 61]	—
10,333	10 5	By ditto. Bankers' Commission on Remittances	—
28,975	15 0	By Stamp Duty on Merging Orders, &c. [7 and 10 (1872)]	0 5 0
1,262	5 7	By Deposit Account. Perpetuity Sales, &c. (Act 3 & 4 Will. IV. c. 37, s. 114) [11]	—
100	12 0	By Glebe House Advances—late Board of First Fruits (Acts 3 & 4 Will. IV. c. 37, s. 58, and 1 & 2 Vict. c. 109, s. 48)	—
3,023	1 9	By Glebe House Mortgages (Acts 23 & 24 Vict. c. 150, s. 30, and 14 & 15 Vict. c. 78, s. 20)	—
11,537	17 7	By Primate Boulter's and other Trust Funds [29]	—
640	6 0	By Chapels of Ease.—Repair Fund [70]	—
		IRISH CHURCH ACT, 1869 (32 & 33 Vict. c. 42). By the Commissioners for the Reduction of the National Debt :—	
3,899,380	0 7	For Principal of Church { by Annuity	—
5,100,619	19 5	Loan repaid { by other Repayment	—
4,346,491	13 0	For Interest on Church Loan	—
		INTERMEDIATE EDUCATION (IRELAND) ACT, 1878 (41 & 42 Vict. c. 66, s. 8). By Commissioners for the Reduction of the National Debt :—	
1,000,000	0 0	For Principal Paid off	—
962,028	19 1	For Interest of Debentures	—
		NATIONAL SCHOOL TEACHERS (IRELAND) ACT, 1879 (42 & 43 Vict. c. 74, s. 3). By Commissioners for the Reduction of the National Debt.—For interest	39,000 0 0
31,090,840	19 7	Carried forward	53,736 4 1

† References in square brackets [] are to sections of Principal Act, and Acts of 1872 and 1881.

ACCOUNT of the Receipts and Expenditure of the Irish Land Commission, in respect of
from 26 July 1869 to

Dr.

Total Receipts from 26 July 1869 to 31 March 1922.		RECEIPTS.	Receipts, 1 April 1921 to 31 March 1922.
£	s. d.		£ s. d.
29,987,868	8 0	- - - Brought forward - - -	287,284 10 10
		<i>IRISH CHURCH ACT, 1869 (32 & 33 VICT. c. 42).</i>	
		<i>To the Commissioners for the Reduction of the National Debt :—</i>	
9,000,000	0 0	<i>For Advances for the purposes of the Irish Church Act, 1869</i>	—
		—	
		<i>RELIEF OF DISTRESS (IRELAND) ACTS (43 VICT. c. 4, AND 43 & 44 VICT. c. 14).</i>	
		<i>To the Commissioners for the Reduction of the National Debt :—</i>	
1,271,500	0 0	<i>For advances made by them</i>	—
1,206,940	13 10	<i>To the Commissioners of Public Works in Ireland :—</i>	
		<i>For Advances repaid by them</i>	727 13 8
187,872	18 3	<i>For Interest on Advances</i>	10 19 11
		—	
		<i>ARREARS OF RENT (IRELAND) ACT, 1882 (45 & 46 VICT. c. 47).</i>	
		<i>To the Commissioners for the Reduction of the National Debt :—</i>	
950,000	0 0	<i>For Loans under the Public Works Loan Act, 1882, s. 6</i>	—
827	9 10	<i>For Loans for repayment of Principal unissued</i>	—
26,417	5 4	<i>To the Irish Land Commission Account :—</i>	
18,378	12 10	<i>For transfer of Advances Repaid under the 16th Section</i>	<i>{ Principal —</i>
8,497	1 7	<i>Refund of Unexpended Balance</i>	<i>{ Interest —</i>
		—	
42,658,242	9 8	- - - Carried forward - - -	288,023 4 5

Church Temporalities in Ireland, for the Year ended 31 March 1922 and for the Period 31 March 1922—continued.

Cr.

Total Payments from 26 July 1869 to 31 March 1922.			EXPENDITURE.		Payments, 1 April 1921 to 31 March 1922.		
£	s.	d.			£	s.	d.
31,090,840	19	7	-	Brought forward	53,736	4	1
				<i>ROYAL UNIVERSITY (IRELAND) ACT, 1881</i> (41 & 42 VICT. c. 52).			
560,000	0	0		By Royal University of Ireland.—For Annuity	—		
				<i>IRISH UNIVERSITIES ACT, 1908 (8 EDWARD VII.</i> c. 38).			
125,000	0	0		By the National University of Ireland for Annuity	10,000	0	0
125,000	0	0		By the Queen's University of Belfast for Annuity	10,000	0	0
				<i>RELIEF OF DISTRESSED (IRELAND) ACTS (43 VICT.</i> c. 4, AND 43 & 44 VICT. c. 14).			
				By the Commissioners for the Reduction of the National Debt :—			
1,271,500	0	0		For Advances repaid to them	—		
1,130,406	4	5		For Interest on Advances	—		
				By the Commissioners of Public Works in Ireland :			
1,269,932	15	7		For Amount paid to them to be applied in making Advances and Grants	—		
				<i>ARREARS OF RENT (IRELAND) ACT, 1882</i> (45 & 46 VICT. c. 47).			
				By the Commissioners for the Reduction of the National Debt :—			
950,000	0	0		For Loans repaid	—		
590,720	10	6		For Interest on Loans	—		
				By the Irish Land Commission Account :—			
950,000	0	0		For Amount transferred to provide for Advances	—		
				By Tithe Rentcharges repaid :—			
3,792	15	4		For Amount of Tithe Rentcharges repaid in respect of Arrears of Rent remitted in per- formance of the Act (s. 17)	—		
				<i>RELIEF OF DISTRESSED UNIONS (IRELAND) ACT,</i> 1883 (46 & 47 VICT. c. 24), AND <i>POOR RELIEF</i> <i>(IRELAND) ACT, 1884 (49 VICT. c. 17).</i>			
				By the Commissioners for the Reduction of the National Debt :—			
30,362	15	0		For Loans repaid	—		
5,821	19	2		For Interest on Loans	—		
				By the Commissioners of Public Works :—			
30,362	15	0		For sums paid to them to enable them to make Grants towards providing for the Adminis- tration of relief for the destitute poor	—		
38,133,740	14	7		Carried forward	73,736	4	1

ACCOUNT of the Receipts and Expenditure of the Irish Land Commission, in respect of
from 26 July 1889 to

Dr.

Total Receipts from 26 July 1889 to 31 March 1922.			RECEIPTS.	Receipts, 1 April 1921 to 31 March 1922.
£	s.	d.		£ s. d.
42,653,242	9	8	- - - Brought forward - - -	288,023 4 5
			<i>RELIEF OF DISTRESSED UNIONS (IRELAND) ACT, 1883 (46 & 47 VICT. c. 24), AND POOR RELIEF (IRELAND) ACT, 1886 (49 VICT. c. 17).</i>	
			<i>To the Commissioners for the Reduction of the National Debt:—</i>	
30,362	15	0	<i>For Loans to provide for payments to the Commissioners of Public Works, as per contra - - -</i>	—
105	0	0	<i>To the Commissioners of Public Works for repayment of balance of Principal unissued - - -</i>	—
			 <i>SRA FISHERIES (IRELAND) ACT, 1883 (46 & 47 VICT. c. 26).</i>	
			<i>To the Commissioners for the Reduction of the National Debt:—</i>	
250,000	0	0	<i>For Loans to provide for payments to the Commissioners of Public Works, as per contra - - -</i>	—
			 <i>POOR RELIEF (IRELAND) ACT, 1886.—PIERS AND ROADS COMMISSION.—(49 VICT. c. 17).</i>	
			<i>To the Commissioners for the Reduction of the National Debt:—</i>	
20,000	0	0	<i>For Loans to provide for payments to the Commissioners of Public Works, as per contra (s. 11) - - -</i>	—
			 <i>To Miscellaneous Receipts - - -</i>	51 15 10
122,015	0	10	<i>To Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 5):—Schedules A. and C. - - -</i>	40,359 12 11
664,015	9	6	<i>Schedule E. - - -</i>	—
2,907	9	3	- - - Carried forward - - -	328,434 13 2
43,687,678	4	3		

Church Temporalities in Ireland, for the Year ended 31 March 1922 and for the Period 31 March 1922—continued.

Cr.

Total Payments from 26 July 1869 to 31 March 1922.			EXPENDITURE.		Payments. 1 April 1921 to 31 March 1922.		
£	s.	d.			£	s.	d.
38,133,740	14	7	-	Brought forward	73,736	4	1
				<i>SEA FISHERIES (IRELAND) ACT, 1883</i> (46 & 47 VICT. c. 26).			
				By the Commissioners for the Reduction of the National Debt :—			
250,000	0	0		For Loans repaid	—		
48,124	5	3		For Interest on Loans	—		
250,000	0	0		By the Commissioners of Public Works :—			
				For sums to be applied as a Sea Fisheries Fund	—		
				<i>POOR RELIEF (IRELAND) ACT, 1886—PIERS AND ROADS COMMISSION—(49 VICT. c. 17).</i>			
				By the Commissioners for the Reduction of the National Debt :—			
20,000	0	0		For Loans repaid	—		
3,850	2	8		For Interest on Loans	—		
20,000	0	0		By the Commissioners of Public Works :—			
				For sums paid to them on behalf of the Piers and Roads Commission (s. 10)	—		
				<i>SEED POTATOES SUPPLY ACT, 1890</i> (54 VICT. c. 1, ss. 3 AND 5).			
16,559	15	7		By Commissioners of Public Works :—			
1,004	3	11		For Interest on Loans to Boards of Guardians	—		
				For Abatements on Cash Sales	—		
				<i>PURCHASE OF LAND (IRELAND) ACT, 1891</i> (54 & 55 VICT. c. 48, s. 35).			
846,863	9	3		By Congested Districts Board :—			
82,737	3	11		For Interest	20,625	0	0
				Deduction for Annuities on Advances	—		
				<i>IRISH LAND ACT, 1903, s. 72 (3).</i>			
324,489	0	3		By Congested Districts Board :—			
				For Deductions for Annuities on Advances	20,625	0	0
				<i>SEED POTATOES SUPPLY ACT, 1895</i> (58 VICT. c. 2).			
3,499	7	9		By Commissioners of Public Works :—			
238	15	6		For Interest on Loans to Boards of Guardians	—		
				Abatements on Cash Sales	—		
40,001,166	18	8	-	Carried forward	114,986	4	1

ACCOUNT of the Receipts and Expenditure of the Irish Land Commission, in respect of
from 26 July 1869 to

Total Receipts from 26 July 1869 to 31 March 1922.	RECEIPTS.	Receipts, 1 April 1921 to 31 March 1922
<p>£ s. d. 43,687,678 4 3</p>	<p>- - - Brought forward - - -</p>	<p>£ s. d. 328,434 13 2</p>
<p>300,967 15 3</p>	<p>To Securities Sold :—Cash received for Guaranteed Land Stock transferred to National Debt Commissioners (s. 17 of 54 & 55 Vict. c. 48) -</p>	<p>5,879 9 10</p>
<p>774,934 18 10</p>	<p>Other Sales of Stock - - - - -</p>	<p>—</p>
<p>44,763,580 18 4</p>		<p>334,314 3 0</p>

NOTE.—Section 31 of the Government of Ireland Act, 1920, enacted that "the Irish Church Temporalities Fund shall belong to and be apportioned between the Governments of Southern Ireland and Northern Ireland in such manner as may be determined by the Joint Exchequer Board, and the parts apportioned to the several Governments shall be managed, administered, and disposed of as directed by Act of the appropriate Parliament."

By Order in Council of 9 November, 1921, 22 November 1921 was fixed as the appointed day for the transfer to the Government of Northern Ireland of their proportion of the Irish Church Temporalities Fund, but the provisional apportionment order by the Joint Exchequer Board was not issued until 24 May 1922. For the period from 22 November, 1921, to 31 March, 1922, the Irish Land Commission acted as Agents for the Government of Northern Ireland under Section 63 of the Act, and the above account does not allocate the cash and securities between the Southern and Northern Governments.

J. J. Douglas, Accountant.

The Irish Land Commission, }
14 August 1922.

Church Temporalities in Ireland, for the Year ended 31 March 1922 and for the Period 31 March 1922—continued.

Cr.

Total Payments from 26 July 1869 to 31 March 1922.	EXPENDITURE.†	Payments, 1 April 1921 to 31 March 1922.
£ s. d.		£ s. d.
40,001,106 18 8	Brought forward	114,986 4 1
	SEED POTATOES SUPPLY ACT, 1898 (62 Vict. c. 50).	
3,881 1 8	By Commissioners of Public Works —	
627 4 9	For Interest on Loans to Boards of Guardians	—
	Abatements on Cash Sales	—
261 12 3	By Local Government Board —	
	Abatements on Cash Sales	—
	AGRICULTURAL AND TECHNICAL INSTRUCTION (IRELAND) ACT, 1899 (62 & 63 Vict. c. 50, s. 15 (b)).	
1,533,000 0 0	By Department of Agriculture and Technical Instruction for annual sum revisable at expira- tion of 30 years from 1 April 1900	63,000 0 0
32,621 15 3	By Miscellaneous Payments	3 17 5
660,714 9 8	By Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 40) [29] Schedules A. and C. [70]	37,518 18 10
2,907 9 3	Schedule E.	—
394,089 11 4	By Securities purchased —	
	Cash represented by Guaranteed Land Stock received under Section 17 of Act 54 & 55 Vict. c. 48, Vide "Sales and Redemptions"	—
24,597 2 9	Cash represented by Guaranteed Land Stock received for Sales to Tenants under Land Purchase Acts	—
2,049,168 10 1	By other purchases of Stock	58,200 0 0
60,605 2 8	By Balance—	
	On 31 March 1922	60,605 2 8
44,763,580 18 4		334,314 3 0

† References in square brackets [] are to sections of Principal Act, and Acts of 1872 and 1881.

STOCK BALANCES on 31 March 1922:—

	£	s.	d.
Guaranteed Land Stock	5,131	0	0
Guaranteed 2½ per cent. Stock	1,074,103	2	1
Guaranteed 3 per cent. Stock	333,962	10	9
War Loan 5 per cent. (1929-47)	435,867	14	6
4 per cent. Funding Loan (1960-90)	250,000	0	0
Registered 5½ per cent. Exchequer Bonds	25,000	0	0
5-15-year Treasury Bonds	50,000	0	0
5½ per cent. Treasury Bonds	60,000	0	0

W. E. Wylie,
Gerald FitzGerald,
Fredk. S. Wrench, } Irish Land Commissioners.

I have examined the above account. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above account is correct.

Malcolm G. Ramsay,
Comptroller and Auditor General.

II.—SALES OF PROPERTY AND REDEMPTIONS OF INSTALMENTS.

(1.)—IN THE YEAR ENDED 31 MARCH 1922.

NATURE OF PROPERTY SOLD OR REDEEMED.	Nominal Capital Value of Charges converted into Annuities, &c.			Purchase Money (vide Account, p. 4).		
	£	s.	d.	£	s.	d.
Tithe rentcharge - (Annual rent)	1,977	16	6	—	39,691	8 9
Lands, &c. :						
Perpetuity rents - (Annual rent)	492	12	8	—	9,726	1 10
Renewable Leaseholds, yearly and other tenures - (Annual rent)	111	15	4	—	1,717	10 5
Mortgage moneys, landed property -	-	-	-	—	957	0 0
Mortgage moneys, converted leaseholds -	-	-	-	—	945	12 11
Tithe annuities -	-	-	-	—	1,806	15 11
Land annuities -	-	-	-	—	18,455	14 6
TOTAL -	£			—	73,300	4 4

(2.)—FOR THE PERIOD FROM 26 JULY 1869 TO 31 MARCH 1922.

NATURE OF PROPERTY SOLD OR REDEEMED.	PURCHASE MONEY.*		
	Cash and Stock (vide Account, p. 4).		
	Annual Rent.		
	£	s.	d.
Tithe rentcharge -	316,891	18	1
Lands, &c. :			
Perpetuity rents -	94,131	10	5
Renewable Leaseholds, yearly and other tenures -	105,897	1	11
Rights to mines and quarries -	-	-	-
Ecclesiastical residences and lands -	-	-	-
Conversion of renewable leaseholds into perpetuities -	-	-	-
Mortgage moneys, landed property -	-	-	-
Mortgage moneys, converted leaseholds -	-	-	-
Tithe annuities -	-	-	-
Land annuities -	-	-	-
TOTAL -	£		

* Only a portion of the Purchase Money in respect of Annual Rent was received in Cash and Stock, the remainder being repayable by means of terminable annuities.

III.—COLLECTION ACCOUNT, FOR THE YEAR ENDED 31 MARCH 1902.

TITHES, RENTCHARGES, RENTS, INTEREST, &c.

TYPE OF ACCOUNT.	Amount due 1 April 1901.	Received for Year ended 31 March 1902.	Total.	Received within the Year (p. 2).	Received as Written off.*	Amount due 31 March 1902.
Permanent Church Revenue :	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Tithe rentcharges	3,683 3 11	46,480 15 7	50,164 1 8	38,507 4 11	803 6 10	14,854 8 9
Land, perpetuity rents	6,745 1 4	55,341 18 11	62,087 0 5	54,693 17 8	-	7,393 8 9
Land, reversionable leaseholds and other tenants	257 4 8	346 0 2	603 4 11	310 0 10	15 15 4	293 4 9
Mortgages, landed property, interest .	1,618 18 7	4,773 16 1	6,391 14 8	4,366 17 4	284 0 0	1,994 17 4
Mortgages, reversionable leaseholds, interest	368 5 8	1,906 1 2	2,274 1 10	1,373 17 6	-	896 4 4
Terminable Church Revenue :						
Tithe annuities	503 10 8	16,021 4 4	16,524 15 0	14,783 0 0	787 19 1	958 16 4
Land annuities	4,463 6 11	55,370 17 9	59,833 4 8	54,733 18 10	-	5,099 7 10
TOTALS	20,588 11 0	162,812 12 0	183,403 3 0	88,380 0 1	1,215 1 10	22,044 1 1

Particulars concerning amounts received or written off —

*Excess charge — Arising out of the variation of Tithe Rentcharges under Section 1, Tithe Rentcharge Act, 1891	£ s. d.
Do On reduction in Terms of Tithe Rentcharges Annuities under Section 1, Tithe Rentcharge Act, 1891	183 4 10
Irrecoverable :—Land — Reversionable Leaseholds, &c.	745 18 1
Mortgages — Landed Property Interest (1894) Sale No. 6745	15 15 4
	384 0 0
	£1,215 1 10

I hereby certify that, to the best of my knowledge and belief, the amounts rendered by me for tithes, tithe rentcharges, mortgages, and other property vested in the Irish Land Commissioners, include the whole amounts received or receivable by me during the year ended 31 March 1902.

P. J. McEneaney,
Superintendent, Church Property Department.

IV.—CAPITAL LIABILITIES in respect of ADVANCES, &c.

TO WHOM PAYABLE, AND ACT UNDER WHICH ADVANCE WAS OBTAINED OR LIABILITY CREATED.	Balances Outstanding, 1 April 1921.	Paid off in the Year 1921-1922.	Balances Outstanding, 31 March 1922.
<i>The Commissioners for the Reduction of the National Debt :—</i>			
National School Teachers (Ireland) Act, 1879 (42 & 43 Vict. c. 74) - - - - -	£ 1,300,000	£ —	£ 1,300,000
<i>Irish Universities Act, 1908, 8 Edw. VII., c. 38 :</i>			
The National University of Ireland - - -	*	—	—
The "Queen's" University of Belfast - - -	*	—	—
<i>The Congested Districts Board :—</i>			
Purchase of Land (Ireland) Act, 1891 (54 & 55 Vict. c. 48) - - - - -	1,500,000	—	1,500,000
<i>Department of Agriculture and Technical Instruc- tion :—</i>			
Agriculture and Technical Instruction (Ireland) Act, 1899 (62 & 63 Vict. c. 60) - - - -	†	—	—
TOTALS - - - - £	2,800,000	—	2,800,000

* The liability under the Act 44 & 45 Vict. c. 52, in the form of an Annuity of 20,000*l.*, which was formerly paid to the late Royal University of Ireland, is now payable in equal moieties to these Universities. The capital liability is estimated at 600,000*l.* (*vide* Parliamentary Paper, No. 153, 1882).

† The liability under the Act 62 & 63 Vict. c. 50, is in the form of an Annuity of 70,000*l.*
NOTE.—No further liabilities were created in 1921-1922.

V.—RELIEF OF DISTRESS (IRELAND) ACTS, 1880

(43 Vict. c. 4, and 43 & 44 Vict. c. 14).

ACCOUNT of the ADVANCES made to the COMMISSIONERS of PUBLIC WORKS, and of REPAYMENTS of such ADVANCES.

	£	s.	d.
Amount advanced - - - - -	1,269,932	15	7
Less,—Free Grants made in 1881-1882 - - - - -	19,069	3	0
	1,250,863	12	7
Less,—Repayments by Board of Works to 31 March 1921 - - - - -	1,206,213	0	2
Repayments in the Year 1921-1922 (p. 8)	727	13	8
	1,206,940	13	10
Less,—Principal written off to 31 March 1921 - - - - -	43,922	18	9
Principal written off in the Year 1921- 1922 - - - - -	29,633	4	0
	29,633	4	0
† BALANCE outstanding against the Commissioners of Public Works on 31 March 1922 - - - - -	£	14,289	14 9

† This balance includes sums amounting to 7,757*l.* 11*s.* 11*d.*, which are regarded as irrecoverable.

CHURCH TEMPORALITIES (IRELAND).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Collection Statement (page 15).

1. The arrears on the Collection Rentals, on 31 March 1922, amounted to 32,001*l.* 1*s.* 1*d.*, being 26 per cent. of the total sum receivable in the year, as compared with 20,849*l.* 11*s.* 0*d.*, or 16·5 per cent., on 31 March 1921.

Relief of Distress (Ireland) Acts, 1880 (page 16).

2. The balance outstanding on 31 March 1922 on account of advances made to the Commissioners of Public Works under the Relief of Distress (Ireland) Acts, 1880 (43 Vict. c. 4, and 43 & 44 Vict. c. 14), was 14,289*l.* 14*s.* 9*d.*, of which 7,757*l.* 11*s.* 11*d.* is stated to be regarded as irrecoverable. The arrears on these loans on 31 March 1922 amounted to 4,830*l.* 10*s.* 8*d.* (viz., Principal, 4,593*l.* and Interest, 237*l.* 10*s.* 8*d.*).

Apportionment of Fund under Section 31 Government of Ireland Act, 1920.

3. As stated in the footnote on page 12, the present account does not allocate the cash and securities between the Southern and Northern Governments.

The Order of the Joint Exchequer Board made 24 May 1922, and deemed to have had effect from 22 November 1921, provisionally apportioned 15 per cent. of the securities and assets of the Fund other than landed revenue to the Government of Northern Ireland and apportioned to that Government the revenues derived from land or interest in land situate in Northern Ireland.

In reply to inquiry, I have been informed that, pursuant to this Order, the transfer of 15 per cent. of all Securities (with the exception of 5,131*l.* Guaranteed Land Stock, the apportionment of which has not yet been carried out) was made by the Irish Land Commission in August 1922, and that the Cash Balance on 18 August 1922, found to be due to the Government of Northern Ireland (22,314*l.* 6*s.* 7*d.*) was paid to that Government on 13 October 1922. From 22 November 1921 onwards the Commission have acted in connexion with the Church Temporalities Fund as the agents of the Government of Northern Ireland, pending the final apportionment of the Fund.

I have recently been informed that the final apportionment of the Fund has not yet been made.

Malcolm G. Ramsay,
Comptroller and Auditor General.

Exchequer and Audit Department,
27 November 1922.